

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 823

Introduced by Janssen, 15.

Read first time January 08, 2010

Committee: Revenue

A BILL

1 FOR AN ACT relating to county assessors; to amend sections
2 23-3201, 77-1340, and 77-1340.04, Reissue Revised
3 Statutes of Nebraska, and section 32-519, Revised
4 Statutes Supplement, 2009; to provide for the appointment
5 of county assessors in certain counties; to provide
6 operative dates; to repeal the original sections; to
7 outright repeal section 77-1340, Reissue Revised Statutes
8 of Nebraska, as amended by section 3 of this legislative
9 bill; and to declare an emergency.
10 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 23-3201, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 23-3201 (1) Except as provided in section 22-417, ~~(1)~~
4 (a) each county having a population of more than three thousand
5 five hundred inhabitants and having more than one thousand two
6 hundred tax returns in any tax year shall have (i) an elected
7 county assessor, (ii) an agreement for the joint or cooperative
8 performance of the assessment function under section 77-1339, (iii)
9 until July 1, 2013, performance of the county assessment function
10 by the Property Tax Administrator, or (iv) an appointed county
11 assessor as determined by the registered voters of the county in
12 accordance with section 32-519, and ~~(2)~~ (b) each other county shall
13 have (i) an elected county assessor, (ii) an agreement for the
14 joint or cooperative performance of the assessment function under
15 section 77-1339, (iii) until July 1, 2013, performance of the
16 county assessment function by the Property Tax Administrator, (iv)
17 an appointed county assessor as determined by the registered voters
18 of the county in accordance with section 32-519, or (v) ~~or~~ shall
19 ~~have~~ the county clerk serve as county assessor as determined by the
20 registered voters of the county in accordance with section 32-519.

21 (2) The county assessor shall work full time. The office
22 of the county assessor and his ~~or her~~ office shall be separate from
23 that of the county clerk except in counties which do not elect or
24 appoint a full-time assessor.

25 (3) For purposes of sections 23-3201 to 23-3210, county

1 assessor ~~shall mean~~ means a county assessor or a county clerk
2 who is the ex officio county assessor. For the performance of the
3 duties as county assessor, the county clerk shall receive such
4 additional salary as may be fixed by the county board.

5 Sec. 2. Section 32-519, Revised Statutes Supplement,
6 2009, is amended to read:

7 32-519 (1) Except as otherwise provided in section
8 ~~22-417, 23-3201,~~ at the statewide general election in 1990 and
9 each four years thereafter, a county assessor shall be elected in
10 each county having a population of more than three thousand five
11 hundred inhabitants and more than one thousand two hundred tax
12 returns. The county assessor shall serve for a term of four years.

13 (2) The county board of any county shall order the
14 submission of the question of electing a county assessor in the
15 county to the registered voters of the county at the next statewide
16 general election upon presentation of a petition to the county
17 board (a) conforming to the provisions of section 32-628, (b)
18 not less than sixty days before any statewide general election,
19 (c) signed by at least ten percent of the registered voters of
20 the county secured in not less than two-fifths of the townships
21 or precincts of the county, and (d) asking that the question be
22 submitted to the registered voters in the county. The form of
23 submission upon the ballot shall be as follows: For election of
24 county assessor; Against election of county assessor. If a majority
25 of the votes cast on the question are against the election of a

1 county assessor in such county, the duties of the county assessor
2 shall be performed by the county clerk and the office of county
3 assessor shall either cease with the expiration of the term of
4 the incumbent or continue to be abolished if no such office exists
5 at such time. If a majority of the votes cast on the question
6 are in favor of the election of a county assessor, the office
7 shall continue or a county assessor shall be elected at the next
8 statewide general election.

9 (3) (a) The county board of any county may order the
10 submission of the question of appointing a county assessor in the
11 county to the registered voters of the county at the next statewide
12 general election by adopting a resolution not less than sixty days
13 before any statewide general election. The form of submission upon
14 the ballot shall be as follows: For appointment of county assessor;
15 Against appointment of county assessor.

16 (b) If a majority of the votes cast on the question
17 are in favor of the appointment of a county assessor, the county
18 board shall appoint a county assessor to take office (i) at the
19 expiration of the term of the incumbent elected county assessor, if
20 any, (ii) at the expiration of the term of the county clerk serving
21 as county assessor at the time of the statewide general election,
22 if any, or (iii) on July 1 of the year following adoption of a
23 resolution to reassume the county assessment function in the case
24 of those counties reassuming the county assessment function from
25 the Property Tax Administrator.

1 (c) If a majority of the votes cast on the question are
2 against the appointment of a county assessor in such county, the
3 duties of the county assessor shall (i) continue to be performed by
4 the elected county assessor, if any, (ii) continue to be performed
5 by the county clerk if the county clerk is serving as the county
6 assessor, or (iii) be performed by the Property Tax Administrator
7 until adoption of a resolution to reassume the county assessment
8 function or until July 1, 2013, as provided in sections 77-1340 and
9 77-1340.04.

10 ~~(3)~~ (4) The county assessor shall meet the qualifications
11 found in sections 23-3202 and 23-3204. ~~The~~ An elected county
12 assessor shall be elected on the partisan ballot.

13 Sec. 3. Section 77-1340, Revised Statutes Supplement,
14 2009, is amended to read:

15 77-1340 (1) The county board of a county may, by
16 resolution, request the Property Tax Administrator to assume the
17 duties, responsibilities, and authority of the county assessor and
18 to perform the same in and for the county. Such a resolution must
19 be adopted on or before October 31, 2006, and every other year
20 thereafter.

21 (2) If the Property Tax Administrator finds that direct
22 state performance of the duties, responsibilities, and authority
23 of the county assessor will be either (a) necessary or desirable
24 for the economic and efficient performance thereof or (b) necessary
25 or desirable for improving the quality of assessment in the

1 state, he or she may recommend assumption of such duties,
2 responsibilities, and authority. The Tax Commissioner shall decide
3 whether to recommend assumption and deliver such recommendation to
4 the Governor and the Legislature by December 15, 2006, and every
5 other year thereafter.

6 (3) The Tax Commissioner may recommend assuming the
7 duties, responsibilities, and authority of the county assessor or
8 reject assuming such duties, responsibilities, and authority. If
9 the Tax Commissioner rejects the request, the assessment function
10 shall not be transferred and the county may make another request.

11 (4) Upon a recommendation by the Tax Commissioner that
12 the assumption of the assessment function should be undertaken
13 according to the criteria in subsection (2) of this section, the
14 Tax Commissioner shall request from the Legislature a sufficient
15 appropriation in the next regular session of the Legislature
16 following the recommendation to assume the assessment function. If
17 the appropriation is not made, the Tax Commissioner shall notify
18 the county on or before July 1 that the assessment function will
19 not be undertaken. If a sufficient appropriation is made, the Tax
20 Commissioner shall notify the county on or before July 1 that the
21 assessment function will be undertaken beginning the next following
22 July 1.

23 (5) If the Tax Commissioner recommends assumption of
24 the assessment function and the Legislature makes an appropriation
25 which the Tax Commissioner determines is sufficient to undertake

1 the assumption, then commencing on the second July 1 after the
2 adoption of the resolution by the county board, (a) the Property
3 Tax Administrator shall undertake and perform the assessment
4 function and all other duties and functions of the county
5 assessor's office, including appraisal and reappraisal, (b) the
6 office and functions of the county assessor shall be suspended, and
7 (c) the performance of the assessment function by the Property Tax
8 Administrator shall be deemed performance by the county assessor.
9 Upon the assumption of the assessment function by the Property Tax
10 Administrator, the term of office of the incumbent county assessor
11 shall terminate and the county need no longer elect a county
12 assessor pursuant to section 32-519. At that time, the county
13 assessor and the employees of the county assessor's office shall
14 become state employees with the status of newly hired employees
15 except as provided in section 77-1340.02. No transferred county
16 assessor or employee shall incur a loss of income or the right to
17 participate in state-sponsored benefits as a result of becoming a
18 state employee with the status of a newly hired employee pursuant
19 to this section.

20 (6) Beginning July 1, 2010, the Property Tax
21 Administrator shall bill each county for which the Property Tax
22 Administrator has assumed the assessment function under this
23 section for the services rendered on a quarterly basis. Beginning
24 July 1, 2010, through June 30, 2011, the Property Tax Administrator
25 shall bill twenty-five percent of the cost of the services

1 rendered; beginning July 1, 2011, through June 30, 2012, the
2 Property Tax Administrator shall bill fifty percent of the cost of
3 the services rendered; and beginning July 1, 2012, through June
4 30, 2013, the Property Tax Administrator shall bill seventy-five
5 percent of the cost of the services rendered. Reimbursements to
6 the Department of Revenue shall be credited to the Department of
7 Revenue Property Assessment Division Cash Fund.

8 (7) The county board of a county may, by resolution,
9 reassume the assessment function prior to November 1, 2009, for
10 fiscal year 2010-11, prior to September 1, 2010, for fiscal
11 year 2011-12, and prior to September 1, 2011, for fiscal year
12 2012-13. The county board shall appoint an individual with a
13 valid assessor's certificate to the position of county assessor.
14 The appointment shall be effective July 1 of the year following
15 the adoption of the resolution. On July 1 of such year, the
16 appointed county assessor shall assume the title and perform the
17 assessment functions and any other duties mandated of the office of
18 county assessor. The appointed assessor shall continue to perform
19 the county assessor's duties until a successor is appointed and
20 qualified as provided in section 32-519 or an assessor is elected
21 at the next election as provided in section 32-519. At the close
22 of business on June 30 of the year following the adoption of
23 the resolution, the Property Tax Administrator shall cease his or
24 her performance of the county assessment function. The Property
25 Tax Administrator shall at that time transfer all books, files,

1 and similar records with regard to the county assessment function
2 of the county and all furniture, computers, and other equipment
3 and property used by the state to perform the county assessment
4 function, other than motor vehicles, to the county assessor. All
5 contracts of the Department of Revenue pertaining to the operation
6 of the county assessment function shall be assumed by the county
7 until the expiration of the contract. On July 1 of the year
8 following the adoption of the resolution, the employees of the
9 Department of Revenue involved in the performance of the county
10 assessment function in that county shall become county employees by
11 operation of law.

12 Sec. 4. Section 77-1340.04, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 77-1340.04 (1) On July 1, 2013, the Property Tax
15 Administrator shall relinquish the property assessment function
16 in all counties that transferred the assessment function to the
17 Property Tax Administrator and have not reassumed the assessment
18 function prior to such date.

19 (2) On July 1, 2013, the employees of the Department
20 of Revenue involved in the performance of the county assessment
21 function shall become county employees by operation of law.

22 (3) At the close of business on June 30, 2013, the
23 Property Tax Administrator shall cease his or her performance of
24 the county assessment function and the county assessor appointed
25 pursuant to subsection (4) of this section shall assume the county

1 assessment function. The Property Tax Administrator shall at that
2 time transfer all books, files, and similar records with regard to
3 the county assessment function of the county and all furniture,
4 computers, and other equipment and property used by the state to
5 perform the county assessment function, other than motor vehicles,
6 to the county assessor.

7 (4) In such counties, the county board shall appoint an
8 individual with a valid assessor's certificate to the position of
9 county assessor. The appointment shall be effective July 1, 2013.
10 On July 1, 2013, the appointed county assessor shall assume the
11 title and perform the assessment functions and any other duties
12 mandated of the office of county assessor. The appointed assessor
13 shall continue to perform the county assessor's duties until a
14 successor is appointed and qualified as provided in section 32-519
15 or an assessor is elected at the next election as provided in
16 section 32-519.

17 (5) The Property Tax Administrator shall provide to each
18 county board of a county that transferred the assessment function
19 to the Property Tax Administrator on or before October 1, 2009, a
20 line-item allocation of its total cost of the assessment function
21 for the fiscal year ending June 30, 2009. This allocation of costs
22 shall also identify the costs attributable to those employees that
23 perform duties in more than one county.

24 (6) All contracts of the Department of Revenue pertaining
25 to the operation of the county assessment function shall be assumed

1 by the county until the expiration of the contract.

2 (7) Counties in which there are employees of the
3 department who provide services to more than one county shall enter
4 into an agreement pursuant to section 77-1339 for the continued
5 performance of the services provided by the employee. No agreement
6 pursuant to section 77-1339 is necessary if one of the counties
7 in which the employee is providing services agrees to retain the
8 employee as a permanent full-time employee.

9 Sec. 5. Section 7 of this act becomes operative on July
10 1, 2013. The other sections of this act become operative on their
11 effective date.

12 Sec. 6. Original sections 23-3201, 77-1340, and
13 77-1340.04, Reissue Revised Statutes of Nebraska, and section
14 32-519, Revised Statutes Supplement, 2009, are repealed.

15 Sec. 7. The following section is outright repealed:
16 Section 77-1340, Reissue Revised Statutes of Nebraska, as amended
17 by section 3 of this legislative bill.

18 Sec. 8. Since an emergency exists, this act takes effect
19 when passed and approved according to law.